

TOWN OF BERLIN  
REGULAR BOARD OF FINANCE MEETING  
NOVEMBER 15, 2022  
John “Doc” McIntosh Conference Room or Remote Option  
7:00 P.M.

**<https://berlinct-gov.zoom.us/j/87822522498?pwd=MWErWktJY2NoYVhhUWZhbnFnSW1DUT09>**

|                 |                                   |
|-----------------|-----------------------------------|
| Call-in Option: | 1 929 205 6099 United States Toll |
| Meeting ID:     | 878 2252 2498                     |
| Passcode:       | 519221                            |

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. PUBLIC COMMENTS

E. APPROVAL OF PRIOR MINUTES

October 11, 2022, Regular Meeting  
October 25, 2022, Joint Meeting

F. EXECUTIVE SESSION

1. Pending Litigations – C.G.S.S. Sec. 1-200 (6) (B) strategy and negotiations with respect to pending claims or pending litigation - Rio Vista.
2. Collective Bargaining – C.G.S.S. Sec, 1-210 (9) Records, reports and statement of strategy or negotiations – Police defined benefit pension.

G. NEW BUSINESS

1. Move to approve a non-budgeted appropriation of one million dollars (\$1,000,000) from the FY23 General Fund Unassigned Fund Balance for the purchase of the real property owned by Rio Vista Associates, LLC on Atkins Street, known as Assessor’s Map 22-4, Block 155, Lots 1-8 and Assessor’s Map 23-1, Block 15, Lots 9-13, subject to the completion of §8-24 report from the Berlin Planning & Zoning Commission.
2. Move to consider and act upon the following Ordinance:

AN ORDINANCE APPROPRIATING \$4,900,000 FOR SCHOOL HVAC UPGRADES (2023) AND AUTHORIZING THE ISSUE OF \$4,900,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE.

3. Move to transfer \$77,220, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in the identified accounts.
4. Review actuarial analysis of potential Police Defined Benefit Pension Plan
5. Review proposed 2023 Board of Finance meeting dates
6. Review proposed FY24 budget calendar
7. Finance Director update

#### H. ADJOURNMENT

TOWN OF BERLIN  
 REGULAR BOARD OF FINANCE MEETING MINUTES  
 OCTOBER 11, 2022  
 John "Doc" McIntosh Conference Room or Remote Option  
 7:00 P.M.

<https://berlinct-gov.zoom.us/j/82912952452?pwd=TSStGVGVPR2NzTE9UUkU3L1JpSFdHUT09>

Call-in Option: 1 929 205 6099 United States Toll  
 Meeting ID: 829 1295 2452  
 Passcode: 929453

A. CALL TO ORDER

Chairman Bordonaro called the meeting to order at 7:02 p.m.

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

ATTENDANCE:

Members Present: Sal Bordonaro, Raul Fernandes, Tim Grady, Mark Holmes (joined at 7:40), George Millerd, Gerald Paradis

Members Absent: None.

Staff Present:

Arosha Jayawickrema – Town Manager  
 Kevin Delaney – Finance Director

D. PUBLIC COMMENTS

None.

E. APPROVAL OF PRIOR MINUTES

September 13, 2022, Regular Meeting  
 September 21, 2022, Special Meeting

Mr. Paradis moved to approve the September 13, 2022 Regular Meeting minutes.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

Mr. Paradis moved to approve the September 21, 2022 Special Meeting minutes.

Seconded by Mr. Fernandes.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

F. NEW BUSINESS

1. Move to approve the addition of two (2) full time police officer positions utilizing uncommitted funding in the FY23 Police Department budget, bringing the total head count to 44 sworn officers.

Mr. Paradis moved to approve the addition of two (2) full time police officer positions utilizing uncommitted funding in the FY23 Police Department budget, bringing the total head count to 44 sworn officers.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

Mr. Fernandes asked how the positions are being funded within the current budget? Finance Director Delaney said within the current year budget there are two positions that are fully funded and the officers are not being paid from town funds due to injuries. Also, there is a third officer paid 75% who is on military leave.

2. Move to authorize the Town Manager to re-establish the Golf Director's position for Timberlin Golf Course and fill the position no sooner than November 1, 2022.

Mr. Paradis moved to authorize the Town Manager to re-establish the Golf Director's position for Timberlin Golf Course and fill the position no sooner than November 1, 2022.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

Town Manager Jayawickrema said two years ago we had a Director of Golf, but the person left. We tried to manage with the Superintendent doing the Director's job as well, but the current model is not sustainable. There are a lot of things we need to pay attention to at the golf course and there is nobody to implement those things. We need a full-time body and are doing a restructuring of how the operations work. The goal is to have operations under the Golf Director and let the Golf Pro be the Golf Pro. They would give lessons, manage tournaments, etc. The second item is the golf cart revenue and range revenue stays with the town in the new agreement. Mr. Paradis said he thinks we are going in the right direction and it is important for the town to have the responsibility for all of the ancillary people that are working. If we have a problem, we know who is responsible for it and whose reporting to whom. Chairman Bordonaro asked if the Director was in the current year's budget? Finance Director Delaney said no. There are two current revenue sources that we provided to the Golf Pro. One is 6% of the cart revenue and the other is all of the driving range revenue. In the new Golf Pro contract both of those sources of revenue stay with the town. The range is estimated to be \$30k-\$45k based on what has been generated and 6% of cart revenue is \$25k-\$30k. Those two alone without additional stipend, which is about \$10k, would go away. Town Manager Jayawickrema added that by not having the Golf Director we added \$113k to the bottom line and can add in some of that to cover the re-opened position. The previous

Director was in the \$100k range. The new salary will be \$75k. Finance Director Delaney said there will also be fringes.

Chairman Bordonaro said we made money the last two years and this year's budget is at break even. Why is the budget not having us making money? We have not spent that kind of cost in two years. We spent \$1.69M in FY21 and our budget for FY23 is \$1.28M. Mr. Paradis said that is because so much of their budget was unspent. We reprogrammed a bunch of that into equipment this year. They bought a used Kubota and a used dump truck. They could have asked for transfers, but it really was their money. We need someone who is going to spend more time looking at the budget. One of the key items in the budget was \$46k left over for starters and rangers, but we did not see rangers out on the course policing, helping people, moving play along and assisting. That is why we need a Director and we will see a change in some of those things.

3. Move to approve the transfer of \$10,000 from the Pro Share of Cart Revenue account and \$49,040 from the Golf Pro Contractual Services account to the Department Head and related fringe benefit accounts, all in the Golf Course Department, in the General Fund.

Mr. Paradis moved to approve the transfer of \$10,000 from the Pro Share of Cart Revenue account and \$49,040 from the Golf Pro Contractual Services account to the Department Head and related fringe benefit accounts, all in the Golf Course Department, in the General Fund.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

Finance Director said it is moving money from two expenditure accounts that are operational because they paid the Golf Pro. The contract with the Pro will spend much less money. That money is being moved into personnel and related fringes.

4. Move to approve an FY23 non-budgeted appropriation of \$550,000 from the General Fund Unassigned Fund Balance to the Fire Truck account in the Fire Truck Fund for the purchase of a new fire vehicle.

Mr. Paradis moved to approve an FY23 non-budgeted appropriation of \$550,000 from the General Fund Unassigned Fund Balance to the Fire Truck account in the Fire Truck Fund for the purchase of a new fire vehicle.

Seconded by Mr. Fernandes.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

5. Move to approve an FY23 non-budgeted appropriation of \$250,000 from the General Fund Unassigned Fund Balance to the Percival Soccer Field Improvements account in the Capital Non-Recurring Fund for field renovations.

Mr. Paradis moved to approve an FY23 non-budgeted appropriation of \$250,000 from the General Fund Unassigned Fund Balance to the Percival Soccer Field Improvements account in the Capital Non-Recurring Fund for field renovations.

Seconded by Mr. Fernandes.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

Mr. Paradis asked if this is the sum total of the project? Finance Director Delaney said there is currently \$193,774 set aside for this. There was a bond ordinance a few years ago and we borrowed some money, but not all of it. This is now delayed until next season and there will be savings of \$40k or more by repurposing the dirt that will be dug up at the high school field and bringing it to Percival field.

6. Move to approve an FY23 non-budgeted appropriation of \$300,000 from the General Fund Unassigned Fund Balance to the Buildings & Renovations account in the Police Station Construction Fund for the development of detailed architectural plans of the police station renovations.

Mr. Paradis moved to approve an FY23 non-budgeted appropriation of \$300,000 from the General Fund Unassigned Fund Balance to the Buildings & Renovations account in the Police Station Construction Fund for the development of detailed architectural plans of the police station renovations.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

Finance Director Delaney said this is for the architect to do the detailed plans that will be used for going out for bid. Town Council approved and it will take about 4 to 5 months.

7. Move to approve the appropriation of up to \$394,278 from a DECD supplemental municipal brownfields grant to the Municipal Brownfields Grant account in the 889 Farmington Ave Remediation Fund upon execution of the grant agreement by all parties.

Mr. Paradis moved to approve the appropriation of up to \$394,278 from a DECD supplemental municipal brownfields grant to the Municipal Brownfields Grant account in the 889 Farmington Ave Remediation Fund upon execution of the grant agreement by all parties.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Millerd, Mr. Paradis

Vote being 5-0. (MOTION CARRIED)

Finance Director Delaney said 889 Farmington Ave. is the property closest to the train station with 76 apartments being built. That property is now known as 55 Steele Blvd.

and it has contaminated soil. We have a plan to mediate the property, but the bids were much higher. This is a request to use the grant money and proceeds from the sale of 913 and 903 Farmington Ave. Newport Group also gave additional money. We expect the final paperwork in the next few weeks and the request is to approve the appropriation of those funds to be executed when the grant is approved by all parties.

#### 8. Discuss BOE response to Chairman's data request

Mr. Millerd asked how do you pre-pay a salary? It is a \$145k salary. Chairman Bordonaro said you spend more than you should in that area. Mr. Millerd asked if we see line item deductions when the BOE says they reduced the \$1M? Some of the software items are a contractual obligation. Chairman Bordonaro said he is unable to answer that. Mr. Grady asked what is the number of students for the Cromwell grant program and is that \$81k the total amount that Cromwell gives us for that program? Chairman Bordonaro said he does not know exactly, but there is a shared arrangement that was agreed upon. Mr. Fernandes asked if we could revisit the BOE finances in general? Why does the BOE go out and buy items and services when they have an IT department? Chairman Bordonaro said having a discussion with the BOE Finance person could be helpful. We did talk about having one IT department. Finance Director Delaney said the IT functions are really quite different. The BOE IT department spends a considerable amount of time setting up the classroom platform to ensure operations throughout the day. The town and BOE work collectively on cyber security.

#### 9. Finance Director update

Finance Director Delaney said revenue is up a bit primarily driven by higher interest rates. Expenditures are down a bit from last year. We put over \$5M into the pension plan. Tax receipts are in-line as a percent of the budget. Health insurance and general insurance is in a good position. Pension fund liability is doing much better and in a good position. We are expected to fund the payouts.

Chairman Bordonaro said he requested a meeting with Board of Finance, Town Council and the police union to discuss police pension via Zoom to maximize participation. Finance Director Delaney said it will be held October 25 at 6:00 p.m. Town Manager Jayawickrema said the meeting purpose would be to share the base framework and receive feedback and thoughts on it.

Finance Director Delaney said we have now received all \$6,048,046.16 of the ARPA fund money. VNA revenue shows a good September and is essentially in line with last year's number. Marketing efforts are underway to try to improve the top line. Mr. Grady asked where does the VNA get the authority to take people from out of town? The charter specifically says town of Berlin. Finance Director Delaney said there is guidance from the VNA Board. Town Manager Jayawickrema said about a third of the revenue comes from other towns. Mr. Grady said this is why it is critical to make these changes to the charter. Mr. Paradis said there are a lot of fixed costs. Mr. Grady added that since the charter says it provides services to the town of Berlin, if the matter was pushed it could be a problem. Mr. Paradis said they have capacity and have to go out of town to get people in order to generate more revenue. We have seen from the consultant they hired that more patients is not always the answer. It is what type of patient you are servicing and we have a tendency to over provide services. Now census is no longer a valuable metric. Keeping the patient longer can hurt rather than help. The new Director

has educated the entire workforce there to understand how that model works. Chairman Bordonaro said he would like to know what fixed cost gets applied to the out of town vs. in town. Finance Director Delaney said the Town of Westbrook's VNA model is a smaller number of people hyper focused on Westbrook and it is a much lower cost. Mr. Grady said the town charter says shall provide service to the Town of Berlin, but we know it is losing \$600k to \$1M a year and the Town of Berlin residents are subsidizing that amount. Should we be making a smaller model even if it is losing \$300k which is better off for the Town of Berlin? Mr. Millerd said it would be nice to see the number of clients. Finance Director Delaney said he will have the VNA Director as a guest at the January Board of Finance meeting to ask questions.

G. ADJOURNMENT

Mr. Paradis moved to adjourn at 8:02 p.m.

Seconded by Mr. Grady.

Those voting in favor: Mr. Bordonaro, Mr. Fernandes, Mr. Grady, Mr. Holmes, Mr. Millerd, Mr. Paradis

Vote being 6-0

Submitted by,  
Alina Brown



TOWN OF BERLIN  
JOINT TOWN COUNCIL - BOARD OF FINANCE MEETING  
SPECIAL MEETING MINUTES  
OCTOBER 25, 2022  
Board of Education Meeting Room or Remote Option  
6:30 P.M.

<https://berlinet-gov.zoom.us/j/83061367724?pwd=TkR4U0VCd1hMbTF3MWxzU1BXcU5PUT09>

Call-in Option: 1 929 205 6099 United States Toll  
Meeting ID: 830 6136 7724  
Passcode: 940905

Those in attendance were: Councilor Sandra Coppola  
Councilor Jack Fazzino  
Mayor Mark Kaczynski  
Councilor Charles Paonessa  
Councilor Donna Veach

Absent: Councilor Peter Rosso  
Councilor Mike Urrunaga

Board of Finance: Sal Bordonaro  
George Millerd  
Tim Grady  
Raul Fernandes

Absent: Mark Homes  
Gerald Paradis

Also in attendance: Town Manager Aroscha Jayawickrema  
Corporation Counsel Jeffrey Donofrio  
Police Chief Matthew McNally  
Finance Director Kevin Delancy  
Police Commission Chairman Steve Wilson  
Police Commissioner Melissa Urrunaga  
Town Clerk Kate Wall

A. CALL TO ORDER – Mayor

Mayor Kaczynski called the meeting to order at 6:33 p.m.

B. OPENING REMARKS – Mayor Kaczynski

Mayor Kaczynski said the purpose of the meeting is to have the Town Council, Board of Finance and the Police Commission together. This information went out to the union board and the officers. We have a scheduled negotiation meeting next week with the town board and actuaries. This is not a negotiation offer on the table. The form everyone received is the framework that has been developed over many months. This meeting is to get us all on the same page and ask questions to our actuaries and labor council attorney. Last year we recognized that we needed to do something better for our police department. We had a pension plan 15 years ago. The plan had the choice of annuity benefit payout every month, or lump sum. Most of the officers in that

plan, many took the lump sum. The past councils and people running the town did not fund it very much and that was a big problem. There are 4 officers left that can take advantage of it. Once that ended, it was the 401k and officers were between two plans. Then we had a plan for an enhanced 401k and it was an attractive plan, but it wasn't what the committee was looking for. It is a difficult time in law enforcement and we need to go back to a pension plan. All of the towns around us have gone back to having a pension plan. Now it is difficult to recruit and we are all fighting for the same candidates. The candidate list is not what it used to be. Our top two candidates last year asked if we had a pension plan and when the answer was no, they were gone. We had some discussions with our actuaries and with the 401k plan you have to buy into the pension plan. We had received some numbers on what the buy in would be. We had three meetings and met with the union and have a framework to work with. Which is what we are looking at now. This is just a discussion, not an offer. We have not decided anything. This is not a negotiation. That will begin next Thursday with the town group. The left side is what we are negotiating, what the potential plan benefit will be and what the contributions will be from the town officers that buy in. This was developed after months of talking with them. We have not agreed on any of this. The recent meetings were with the town group without the union. I think we are pretty close and put a lot of time and effort into it. The need is tremendous to add some officers.

Town Manager Jayawickrema stated that the town actuaries were on the zoom call and available to answer any questions. I encourage you to ask questions and get comfortable with it as you will vote on it one day.

#### C. REVIEW BERLIN POLICE DB PENSION PLAN DOCUMENT – Finance Director

Finance Director Delaney said there are two sections to the plan. The first is benefits of the plan. What would be offered to officers in the plan. The second section is the plan contribution type. What the officers would be expected to contribute and how that would effect the town's contribution. Payout percentage is 2%. That would be 2% of base wages only, but would not include overtime pay, extra duty pay, longevity or anything else and it would be based on the average of their last 3 years of earnings. The maximum payout would be 50 percent of those earnings, or 25 years of service. Currently the closed defined benefit plan has a lump sum option which is a discretion of the retiring officer. This new plan would not include that. That has presented a cash flow challenge to the town over the last few years in particular for an automatic cost of living adjustment. The proposal is not to have an automatic cost of living adjustment in the defined benefit plan.

Finally, vesting. Because this plan would be converting existing DC members over to DB. There would be a brief period of time shorter than going forward where members would need to participate in the DB plan in order to qualify for the benefits. Current active members at the time the plan is introduced would need to work for 5 years to invest in the DB plan. That would allow the town if necessary to contribute additional money and spread that cost out over 5 years. It also allows the town through town and employee contributions to begin to build up some assets before we move into the payout phase for any new employees. Any officers who are not currently with the Berlin Police Department at the time of signing the go forward vesting period would be 10 years and that is based on the premise of trying to attract and retain employees. That is a major goal of this.

As far as how to fund this, we are committing to a benefit. Today we commit to contributing a certain amount of money each year and how each officer's account grows or does not is indicative of investment choices, participation and making the contributions. The match would be on behalf of that account. Under this plan, anything that the employee does not contribute

and that earnings do not yield, has to be made up by the town. The proposed employee contribution would be 7%, or current active employees at the time it is signed. Anybody new would be 8% contribution of pay. There is the initial buy in. That would be existing employees who wish to convert from the defined contribution plan to the defined benefit plan. They would have 60 days from the date of signing to make that election. If they don't elect to join, they have every option of remaining in the defined contribution plan and after the 60 days, the window would close for existing officers. Those officers who choose not to would remain in the defined contribution plan. If they choose to buy in, first, they would have to exhaust all of their individual 401k plan assets. Any other retirement money like a 457, or Roth contribution that they made is excluded from this. The town would offer a subsidy to bring everybody up to the opportunity to buy in after any individual has exhausted their assets to meet their buy-in requirement. One officer would not subsidize another, but each would have to if necessary exhaust their assets before the subsidy would kick in. Anything that is leftover after the buy-in would remain in the 401k plan. It would remain the officers defined contribution amount. The proposal is to use an equal buy in, so the actuaries can determine what the liability would be and what the buy-in that is necessary would be for each individual officer. We took that divided by the total number of the roster being used and determined what it costs for an equal buy-in regardless of demographics, years of service, rank, etc. and determined what an actual annual buy-in amount would be. That is where the equal buy-in would come into play. There is no cap on the number of years that someone could buy-in. We have existing officers who have 20 years or more of service and they could in principle re-write their retirement program from a defined contribution to a defined benefit. For future buy-in, which would be officers who joined the Berlin Police Department after the program is signed. They would have an opportunity to buy their prior officer experience using the equal buy-in annual amount, however they would be capped at buying in 5 years. This would limit the on-going exposure to taxpayers.

The town is discussing to make this move and wants it to remain in place for a period of time to affect the change that is desired and have the plan in place without renegotiating for 10 years from the date of signing. There are a lot of details that go into a defined benefit pension plan that would be worked through later on, but these are the big pieces of the plan.

#### D. QUESTIONS – Town Council/Board of Finance

Mr. Millerd asked about the payout percentage. Probably 99 percent of the time your final 3 year average would probably be the max. Have you thought about a situation where if in the last year you go out on disability, or workman's comp.? Other plans do something like 3 out of the highest 5 years. Take the 3 highest out of a 5 year period so you can mitigate those things.

Finance Director Delaney said that is definitely an option. The town and the police can certainly design that in a way so that it is best suited. Mr. Millerd said it is likely not going to be higher than the last three years, so there is a downside that you might be penalizing someone. Also, is this a guaranteed payout if they were to pass away? Is there spousal benefit guaranteed?

Finance Director Delaney said those were items that the group decided to table at this point and would have to be worked through, whether there is a disability element. If someone was to pass away on duty, or off duty, this plan would have to go through those elements, but the intent at this point is to put the big broad elements out and try to get an agreement, or understanding on the big elements. Your right, those pieces with the line of work that we are talking about are critical.

Mr. Millerd asked if the objective is to be competitive with surrounding towns, how does this hold up to what other towns are doing? Is it on par, or lacking? Mayor Kacyznski said we've done research and it is not like the state plan, but certainly would be up there with Rocky Hill for

example. We are not done and this not a final agreement offer, just the framework to understand where we are at until negotiations are done. Chairman Bordonaro said we are getting close, but again it is a starting point.

Mr. Millerd said you often hear overtime vs. base wages and State Troopers working very many hours of overtime their last 3 years. Mr. Grady said this plan looks to be written so that you can't do that. Mr. Millerd said it is a competitive disadvantage. Mr. Grady said they should be extending out that 25 years to 30 years to retire at 60 percent. Also, there is no lump sum payout, which we know is a problem on our other plan. It was a problem because of no death benefit. If you die a year after you retire, your spouse has nothing. We are doing the same thing here, but saying you are going to get nothing and not get a lump sum. That is one of my concerns. Mayor Kaczynski said we are not doing anything yet. Mr. Grady added that this is the time to talk about it. Commissioner Wilson said this is one piece, we looked at maybe 12 departments around here, their salaries and other things and this is just a piece of what we have to do to stay competitive and we can't compete with the state. That is not where we are losing employees to either, we are probably losing them to municipalities. Some towns have a bare bones retirement plan, but may offer a higher base salary. We have a very rapidly shrinking number of recruits that we want to go after. We have to be competitive and this is certainly a cornerstone. I'm happy about putting a 10-year brick wall around this plan. In 10-15 years very few of us will be involved in this. I'm sure no one who put the original police pension together thought they would have to pull the plug on it. We replaced it with a pretty good 401k and people didn't think that in 5 or 6 years they would have to downgrade it. We want to make this as bulletproof as we can and this is just a piece of the whole benefits package.

Mr. Grady said we could put this in an ordinance and if the town doesn't fund it, there is a penalty. The people in town would have to vote to not fund it. That would help a lot. Commissioner Wilson said with the buy-in the town is at least initially proposing to level and reset everybody. Finance Director Delaney said the town would subsidize once each individual under their circumstances has exhausted their 401k assets up to the point necessary. If somebody has done very well and needed \$300k assigned to the plan and they have \$400k, that extra \$400k would stay with them in the 401k plan and they can invest however they wish. Commissioner Wilson asked if we would could do a match at that point? Finance Director Delaney said no, the assets would be frozen in the DC. If somebody had \$250k in assets and needed \$300k, then once they have exhausted their \$250k, the town is discussing subsidizing that \$50k difference.

Commissioner Coppola asked if they are short on their contributions due to taking a loan out on their 401k, would that be an exception? Finance Director Delaney said the 401k plan that the town offers does not allow for loans. Commissioner Coppola asked if we know what the potential cost to the town would be as an estimate? Mayor Kaczynski said we do not have any kind of agreement and don't want to get into specifics on anything because we are in negotiations. That piece could end up different, it is just framework and not solidified yet.

Commissioner Veach asked what are these other pensions that we have looked at in terms of cost of living adjustment (COLA)? We are not looking to do that here. Is it one percent or two percent? Mayor Kaczynski said Rocky Hill and Newington have higher pay and a higher percentage they can take away. Chairman Bordonaro said Middletown has 3% and that is in the state plan. Councilor Coppola asked if that is something that would be looked at annually? Mayor Kaczynski said it is based on the price index and if it says no COLA now, that does not mean it is final. All of this is on the table and hopefully we can meet in the middle and have a good plan. Commissioner Wilson said even if we have it where there is no automatic COLA, we could put language in this that says in an unusual year whatever governing board we have



looking over this, like with the last two years when inflation is over 2 percent, the board could convene and do a one-time COLA.

Commissioner Grady said we have some older officers and it is 5 years before you can take a DB plan. It might be tough for some of the older officers to work those 5 years. Should we do a carve out for any officer over 58 or 60 years old so they don't have to do the 5 years and buy back their retirement? Commissioner Wilson said we have had some conversations and that would be in the universe for contract negotiation. I'm proposing we have a mandatory retirement age of 65. We have had policemen before who have worked until 67 to 68. If someone in 3 years hits that same 65 thing, I would recommend they become vested and allowed to retire. We would never hire a 60 year old guy, unless it is a one-time exception spread over 3 to 5 years, if the union agrees. That would address that demographic of the department. Mayor Kaczynski said there will be a union contract hearing. My goal would be to get this wrapped up before the union hearing. Commissioner Wilson said we could get a logical, sustainable plan in there before the end of the year. It is almost impossible to keep this out of the union negotiation, it could go on all next year and that would not be a good outcome. Mayor Kaczynski said I think it is doable.

Commissioner Coppola asked if there is a way to put something in place regarding checks and balances so that administrations are not able to play with assumed rates of returns and we don't underfund the pension? Mayor Kaczynski said I think that is the ordinance. Town Manager Jayawickrema said it is a computed number, we will be getting an independent evaluation each year on what the funding is. Mayor Kaczynski said we have all been through that the last 6 years and saw what happened when it was not funded. Town Manager Jayawickrema said each year you have to come up with the actual number for the liability. Can't assume 12 percent, but if you get 0 minus 2, you have a bigger number. The funding is based on performance for that year. Finance Director Delaney said the number that is assumed is actually a discussion that I typically have with the actuaries and this is not something that is usually negotiated. This is not for anybody who is involved with the plan. That is management estimate or management assumption and it is discussed with the actuaries to determine if it is reasonable given what we are seeing not just in the marketplace, but with our investment portfolio as part of the annual reporting that the actuaries do. They are receiving feedback on the investment selection and investment performance from our advisors at Fiducian, who are independent of the town. If we tried to go dramatically off from what they have seen and what has been provided independently, we do have some checks there as well. Finance working with the actuaries are not going to be your most financially aggressive people by nature. It is not negotiated and not between the town and the union. That is a town assumption.

Commissioner Urrunaga asked who the plan advisor is? Finance Director Delaney said Fiducian, they were formerly known as FIA.

Commissioner Paonessa asked if the town can exclude other employees? Finance Director Delaney said yes, a number of towns offer a DB plan to their public safety officials. If we were to have a paid fire department in the future, they would be looking for something similar. There are a number of towns who offer a DB plan to just public safety, or maybe one other unit and offer defined contribution to others.

Commissioner Urrunaga said she understands what Mr. Grady said about the lump sum option, but feels it would be better for the town if we could avoid a lump sum. During the negotiations there should be some type of death benefit policy there and if we can work that in it would protect the town a little bit.



Town Manager Jayawickrema said two or three weeks ago, we did a quick survey and asked CCM to participate, 70% have a DB plan and COLA varies from 0 to about 2 percent, that is just the ones that responded. You can't look at the COLA by itself, look at all of the other pieces.

Chief of Police McNally said this is a starting point and we have been at it for almost 2 years. Some of the stuff wasn't discussed in our planning, or policies meetings. We have seen the cycle, I have been doing this for 40 years, defined contribution, defined benefit, we are always reinventing the wheel. Yesterday and last week, there were interviews to fill a couple of slots and we want to bring in the best candidates. We see people with master's degrees coming in for these interviews asking what is my end game at age 60 or 65. They are thinking that far down. I've had candidates come that we have made offers to in order to start background checks and there are 5 or 6 different towns all doing background checks on the same people at the same time. We share some of the polygraphs to save money and that pie is very small and the slices keep getting smaller. After last week, our number one candidate came in and decided I don't want to be a cop anymore, the job is too dangerous. He received a bachelor's degree in criminal justice and a master's degree in justice and law. Their career goal was set. Those are the conversations we are having with some of our candidates. It is almost at the point in Connecticut where the applicants need to have managers like sports athletes. It is a problem for small towns. This is just the lynchpin, we also have to offer advancement and additional training. We have canines and some like that we have dogs, other agencies are not doing dogs anymore, but they have a pension. I expect the union will have counters.

Town Manager Jayawickrema said going back to the beginning question of why are we doing this? It is to attract and retain police officers. As we go through the negotiations, we have to think about aligning the plan to do that now. They apply through a central location. Chief of Police McNally said the idea is to offer something that will attract them. We are offering a crime scene technician program and are going to invest in this training to handle major crimes. We need to retain them. The average officer takes a year to hire and costs us \$100k. Also, our cars are well maintained, you are not driving around in beat up wrecks. That is a plus. The negatives are where do we stand on our wages compared to other agencies. If they ask if we have a pension and I say no, we can't sell them the other parts. Young people today are all about what are they going to get down the road. It is not just about recruiting, it is about retention. The 15 and 18 year person is just as important as the potential new hire. It is a balancing act.

#### E. PUBLIC COMMENTS/QUESTIONS

None.

#### F. ADJOURNMENT

Mayor Kaczynski moved to adjourn at 7:27 p.m.

Seconded by Commissioner Coppola.

Those voting in favor: Chairman Bordonaro, Councilor Coppola, Councilor Fazzino, Mr. Fernandes, Mr. Grady, Mayor Kaczynski, Mr. Millerd, Councilor Paonessa, Commissioner Wilson, Commissioner Urrunaga, Councilor Veach

Vote being 11-0 (MOTION CARRIED)

Submitted by,  
Alina Brown

Received on 11/1/2022  
at 9:57:41 AM by Town Clerk  
Kathryn J Wall

**Agenda Item No. G-1**  
**Request for Board of Finance Action**

**TO:           The Board of Finance**

**FROM:       Arosha Jayawickrema, Town Manager**

**DATE:       October 26, 2022**

**SUBJECT:    Purchase of Real Estate owned by Rio Vista Associates, LLC**

**Summary of Agenda Item:**

Purchase of the real property owned by Rio Vista Associates, LLC on Atkins Street for \$1,000,000.

**Action Needed:**

Move to approve a non-budgeted appropriation of one million dollars (\$1,000,000) from the FY23 General Fund Unassigned Fund Balance for the purchase of the real property owned by Rio Vista Associates, LLC on Atkins Street, known as Assessor's Map 22-4, Block 155, Lots 1-8 and Assessor's Map 23-1, Block 15, Lots 9-13, subject to the completion of §8-24 report from the Berlin Planning & Zoning Commission.

**Attachments:**

None.

**Prepared By:**

Arosha Jayawickrema, Town Manager

**Town of Berlin**  
**Unassigned Fund Balance**  
**November FY23 Board of Finance Meeting**

|                                                                             |                            |
|-----------------------------------------------------------------------------|----------------------------|
| 6/30/2021 Actual Balance (Audited)                                          | \$18,300,008               |
| Use of fund balance - pension                                               | (\$5,310,640)              |
| Use of fund balance - fire vehicles                                         | (\$2,200,000)              |
| Operating surplus/(deficit) - receipts (unaudited)                          | \$991,889                  |
| Operating surplus/(deficit) - expenditures (unaudited)                      | \$1,905,006                |
| FY23 budgeted use of fund balance to offset taxes                           | (\$380,000)                |
| FY23 budgeted use of fund balance to fund retiree pension payouts (DB plan) | (\$185,000)                |
| <b>6/30/2022 Projected Balance (unaudited)</b>                              | <b><u>\$13,121,263</u></b> |
| FY2023 Adopted General Fund Budget                                          | \$96,625,778               |
| <b>6/30/2022 Projected Balance (unaudited) as a % of GF Budget</b>          | <b>13.6%</b>               |

|                                                                                 |                    |
|---------------------------------------------------------------------------------|--------------------|
| <b>6/30/2022 Project Balance in Excess of 11% Policy Floor</b>                  | <b>\$2,492,427</b> |
| <u>Proposed Uses of Unassigned Fund Balance Over Floor</u>                      |                    |
| Complete strategic replacement of fire vehicles (#4 of 4)                       | (\$550,000)        |
| Percival Soccer Field renovations - avoid borrowing against authorization       | (\$250,000)        |
| Detailed Police Station renovation plans - needed to move to bidding            | (\$300,000)        |
| Purchase Rio Vista property on Atkins Street                                    | (\$1,000,000)      |
| 55 Steele Boulevard (cover bids beyond existing grants) - other grants TBD      | \$0                |
| <b>6/30/2022 Project Balance in Excess of 11% Policy Floor (after uses)</b>     | <b>\$392,427</b>   |
| <b>6/30/2022 Projected Balance (unaudited) as a % of GF Budget (after uses)</b> | <b>11.4%</b>       |



**FIRST PERSON VERSION****BOARD OF FINANCE**

The Board of Finance will now consider and take action with respect to the \$4,900,000 School HVAC Upgrades Project appropriation and bond ordinance as adopted by the Town Council. A copy of the ordinance is available from the Town Clerk.

Is there a motion and a second that the ordinance entitled:

“AN ORDINANCE APPROPRIATING \$4,900,000 FOR SCHOOL HVAC UPGRADES (2023) AND AUTHORIZING THE ISSUE OF \$4,900,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE”,  
be approved?

Moved by \_\_\_\_\_, seconded by \_\_\_\_\_.

[Discussion]

Those in favor?

Those opposed?

I declare the ordinance approved.

AN ORDINANCE APPROPRIATING \$4,900,000 FOR SCHOOL HVAC UPGRADES (2023) AND AUTHORIZING THE ISSUE OF \$4,900,000 BONDS OF THE TOWN TO MEET SAID APPROPRIATION, AND PENDING THE ISSUANCE THEREOF THE MAKING OF TEMPORARY BORROWINGS FOR SUCH PURPOSE

Section 1. The Town of Berlin, Connecticut (the "Town") appropriates the sum of \$4,900,000 for the School HVAC Upgrades (2023) project (the "Project"). The Project is comprised of HVAC improvements and upgrades at schools within the Town, which may include Willard Elementary School, Griswold Elementary School and Hubbard Elementary, as determined by the Town Council or the Public Building Commission. The Project includes the costs of planning, design, architectural work, remediation, equipment, acquisition, construction and related costs thereto, and administrative, advertising, printing, legal and financing costs related thereto. The Director of Finance or the Town Manager may allocate funding among the projects as needed from time to time. Said appropriation shall be inclusive of all State and Federal grants-in-aid, and in addition to all other appropriations therefor.

Section 2. To meet said appropriation, \$4,900,000 bonds of the Town or so much thereof as may be necessary for such purpose, shall be issued, maturing not later than the twentieth year after their date, or such later date as may be allowed by law. Said bonds may be issued in one or more series as determined by a majority of the Mayor, Town Manager and Director of Finance (such majority hereafter, the "Town Officials"), and the amount of bonds of each series to be issued shall be fixed by the Town Officials in the amount necessary to meet the Town's share of the cost of the Project determined after considering the estimated amount of State and Federal grants-in-aid of the Project, or the actual amount thereof if this be ascertainable, and the anticipated times of receipt thereof, provided that the total amount of bonds to be issued shall not be less than an amount which will provide funds sufficient with other funds available for such purpose to pay the principal of and the interest on all temporary borrowings in anticipation of the receipt of the proceeds of said bonds outstanding at the time of the issuance thereof, and to pay for the administrative, printing and legal costs of issuing the bonds. Capital project revenues, including bid premiums and income derived from the investment of proceeds from bonds issued pursuant to this ordinance (and net investment income derived from the investment of note proceeds) are authorized to be credited by the Director of Finance to the project account and expended to pay project expenses customarily paid therefrom, provided that such expenditures shall be applied against the appropriation, and the bond authorization shall be reduced by the amount of capital project revenues so credited, and provided further that earnings from the investment of note proceeds shall first be applied by the Director of Finance to pay note interest expense. The bonds shall be in the denomination of \$1,000 or a whole multiple thereof, or, be combined with other bonds of the Town and such combined issue shall be in the denomination per aggregate maturity of \$1,000 or a whole multiple thereof, be issued in fully registered form, be executed in the name and on behalf of the Town by the facsimile or manual signatures of the Town Officials, bear the Town seal or a facsimile thereof, be certified by a bank or trust company designated by the Town Officials, which bank or trust company may be designated the registrar and transfer agent, be payable at a bank or trust company designated by the Town Officials, and be approved as to their legality by

Pullman & Comley, LLC, Attorneys-At-Law ("Bond Counsel"). Such bonds shall bear such rate or rates of interest as shall be determined by the Town Officials. The bonds shall be general obligations of the Town and each of the bonds shall recite that every requirement of law relating to its issue has been duly complied with, that such bond is within every debt and other limit prescribed by law, that the full faith and credit of the Town are pledged to the payment of the principal thereof and interest thereon and shall be paid from property taxation to the extent not paid from other sources. In connection with the issuance of any bonds or notes authorized herein, the Town may exercise any power delegated to municipalities pursuant to Section 7-370b, including the authority to enter into agreements moderating interest rate fluctuation, provided any such agreement or exercise of authority shall be approved by the Town Council. The aggregate principal amount of bonds to be issued, the annual installments of principal, redemption provisions, if any, the date, time of issue and sale and other terms, details and particulars of such bonds shall be determined by the Town Officials in accordance with the General Statutes of the State of Connecticut, as amended (the "Statutes"). In order to meet the capital cash flow expenditure needs of the Town, the Town Manager and Director of Finance are authorized to allocate and reallocate expenditures incurred for the Project to any bonds or notes of the Town outstanding as of the date of such allocation, and the bonds or notes to which such expenditures have been allocated shall be deemed to have been issued for such purpose, including the bonds and notes herein authorized.

Section 3. Said bonds shall be sold by the Town Officials in a competitive offering or by negotiation, in the Town Officials' discretion. If sold in a competitive offering, the bonds shall be sold upon sealed proposals, or by auction, or other competitive method at not less than par and accrued interest on the basis of the lowest net or true interest cost to the Town. A notice of sale or a summary thereof describing the bonds and setting forth the terms and conditions of the sale may be published in advance of the sale in a recognized publication carrying municipal bond notices and devoted primarily to financial news and the subject of state and municipal bonds. If the bonds are sold by negotiation, provisions of the purchase agreement shall be approved by the Town Officials.

Section 4. The Town Officials are authorized to make temporary borrowings in anticipation of the receipt of the proceeds from the sale of bonds, notes or obligations, or the receipt of grants for the Project. Notes evidencing such borrowings shall be executed in the name and on behalf of the Town by the facsimile or manual signatures of the Town Officials, bear the Town seal or a facsimile thereof, be payable at a bank or trust company designated by the Town Officials, be approved as to their legality by Bond Counsel, and be certified by a bank or trust company designated by the Town Officials pursuant to Section 7-373 of the Statutes. They shall be issued with maturity dates which comply with the provisions of the Statutes governing the issuance of such notes, as the same may be amended from time to time. The notes shall be general obligations of the Town and each of the notes shall recite that every requirement of law relating to its issue has been duly complied with, that such note is within every debt and other limit prescribed by law, that the full faith and credit of the Town are pledged to the payment of the principal thereof and the interest thereon, and shall be paid from property taxation to the extent not paid from other sources. The net interest cost on such notes, including renewals thereof, and the expense of preparing, issuing and marketing them, to the extent paid from the proceeds of such renewals or said bonds, shall be included as a cost of the project.

Upon the sale of said bonds, the proceeds thereof, to the extent required, shall be applied forthwith to the payment of the principal of and the interest on any such notes then outstanding or shall be deposited with a bank or trust company in trust for such purpose.

Section 5. Resolution of Official Intent to Reimburse Expenditures with Borrowings. The Town (the "Issuer") hereby expresses its official intent pursuant to Section 1.150-2 of the Federal Income Tax Regulations, Title 26 (the "Regulations"), to reimburse expenditures paid sixty days prior to and after the date of passage of this ordinance in the maximum amount and for the capital projects defined in Section 1 with the proceeds of bonds, notes, or other obligations ("Bonds") authorized to be issued by the Issuer. The Bonds shall be issued to reimburse such expenditures not later than 18 months after the later of the date of the expenditure or the substantial completion of the Project, or such later date the Regulations may authorize. The Issuer hereby certifies that the intention to reimburse as expressed herein is based upon its reasonable expectations as of this date. The Director of Finance, or designee, is authorized to pay project expenses in accordance herewith pending the issuance of reimbursement bonds, and to amend this declaration.

Section 6. The Town Officials are hereby authorized to exercise all powers conferred by Section 3-20e of the Statutes with respect to secondary market disclosure and to provide annual information and notices of material events as enumerated in Securities and Exchange Commission Exchange Act Rule 15c2-12, as amended, as may be necessary, appropriate or desirable to effect the sale of the bonds and notes authorized by this ordinance.

Section 7. It is hereby found and determined that it is in the public interest to issue all, or a portion of, the Bonds, notes or other obligations of the Town authorized to be issued herein as qualified private activity bonds, or with interest that is includable in gross income of the holders thereof for purposes of federal income taxation. The Town Officials are hereby authorized to issue and utilize without further approval any financing alternative currently or hereafter available to municipal governments pursuant to law including but not limited to any tax credit bonds or other tax-advantaged bonds.

Section 8. The Mayor, Town Manager and Director of Finance, and other proper officers and officials of the Town are each authorized to take any other action which is necessary or desirable to complete the Project and to issue bonds, notes or obligations or obtain grants to finance the aforesaid appropriation.

**Agenda Item No. G-3**  
**Request for Board of Finance Action**

**TO:**            **The Board of Finance**

**FROM:**       **Arosha Jayawickrema, Town Manager**

**DATE:**       **October 21, 2022**

**SUBJECT:**   **Budget Transfers to Clear Overbudget Accounts**

**Summary of Agenda Item:**

Over the course of the fiscal year some accounts exceed budget for different reasons. All the higher than budgeted costs are offset in other parts of the budget or contingency. No new money is being appropriated with this request. These items are summarized on the Budget Adjustments spreadsheet submitted with this action item.

**Action Needed:**

Move to transfer \$77,220, as detailed on the accompanying spreadsheet, to cover higher than budgeted expenditures in identified accounts, pending approval by the Board of Finance.

**Attachments:**

Budget Adjustments spreadsheet

**Prepared By:**

Kevin Delaney, Finance Director

| <u>Department</u> | <u>GL Account #</u>       | <u>From</u>                   | <u>To</u>   | <u>Explanation</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------------|---------------------------|-------------------------------|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Golf Course       |                           |                               | \$8,220.00  | As part of the Timberlin reorganization, the Golf Professional role was put out to bid. Based on guidance from the PGA of America, the expected annual cost for the golf professional was \$45-\$50k. The Town received one bid for \$90k annually. As a result, the Golf Pro Contractual Services account is underfunded.                                                                                                                                                                                                                                                                                                                                           |
|                   | 001.25.2543.0.53510.00000 | Golf Pro Cont Serv            |             | Funding is available in the Blue Collar Personnel account due to the retirement of a tenured employee and less than full staffing of the 9-month Blue Collar positions. Efforts were made to fill all positions, but the golf course did not receive enough qualified applicants to fill all of the vacancies.                                                                                                                                                                                                                                                                                                                                                       |
|                   | 001.25.2543.0.51135.00000 | Blue Collar Professional      | \$8,220.00  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Police            |                           |                               | \$69,000.00 | About five years ago the Town worked with Loydys of London to develop a unique disability insurance plan for police officers in the defined contribution retirement plan. This plan provides enhanced coverage when compared with the traditional Town of Berlin disability insurance plan. The plan renews November 1st each year. In spite of repeated efforts to control the 11/1/2022 renewal rate change, the policy premium increased 197% as of 11/1/2022 (going from \$3,854 per month to \$11,440 per month, at the current roster). This increase was not anticipated when the FY23 budget was developed, so the Police disability account is underfunded. |
|                   | 001.15.1532.0.52220.00000 | Insurance, Life, Disability   |             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                   | 001.15.1532.0.52235.00000 | Health Insurance              | \$39,000.00 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|                   | 001.15.1532.0.51811.00000 | In lieu of sick pay (retiree) | \$30,000.00 | There is funding in the Police health insurance account because the final FY23 health insurance increase was less than budgeted. Funding for the shortfall is also coming from the in lieu of sick pay (retiree) account based on the expectation that the number of actual retirements in the Police Department will be less than budgeted.                                                                                                                                                                                                                                                                                                                         |

|  |             |             |
|--|-------------|-------------|
|  | \$77,220.00 | \$77,220.00 |
|--|-------------|-------------|

|       |       |
|-------|-------|
| 00.00 | 00.00 |
| 00.00 | 00.00 |

|  |                    |                    |
|--|--------------------|--------------------|
|  | <b>\$77,220.00</b> | <b>\$77,220.00</b> |
|--|--------------------|--------------------|

# **Berlin Board of Finance**

## **2023 Meeting Dates**

*(All meetings will begin at 7pm in the John "Doc" McIntosh room at Town hall, unless otherwise noted on the agenda)*

**January 10, 2023**

**February 14, 2023**

**March 14, 2023**

**April 18, 2023**

**May 9, 2023**

**June 13, 2023**

**July 11, 2023**

**August 1, 2023**

**September 12, 2023**

**October 10, 2023**

**November 14, 2023**

**December 12, 2023**

**January 9, 2024**

**FY2023-24 Budget Calendar**

| MARCH |                                               |                                                                                                             |                                                                          |      |      |      |
|-------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|------|------|------|
| SUN   | MON                                           | TUE                                                                                                         | WED                                                                      | THU  | FRI  | SAT  |
|       |                                               |                                                                                                             | 3/1<br>Budget Meeting # 1<br>7:00-9:00<br>BOE Conference Room            | 3/2  | 3/3  | 3/4  |
| 3/5   | 3/6                                           | 3/7                                                                                                         | 3/8<br>Meeting #2<br>7:00-9:00<br>"Doc" McIntosh Room                    | 3/9  | 3/10 | 3/11 |
| 3/12  | 3/13<br>Regular Meeting<br>Board of Education | 3/14<br>Regular Town Council<br>7:00 Council Chambers<br>Regular Board of Finance<br>7:00 "Doc" McIntosh Rm | 3/15<br>Meeting #3<br>7:00-9:00<br>"Doc" McIntosh Room<br>(if necessary) | 3/16 | 3/17 | 3/18 |
| 3/19  | 3/20                                          | 3/21                                                                                                        | 3/22<br>Budget Avail at<br>Town Clerk                                    | 3/23 | 3/24 | 3/25 |
| 3/26  | 3/27                                          | 3/28<br>Budget Hearing<br>McGee Auditorium<br>6:00 - 9:00<br>BOF vote to send<br>budgets to Council         | 3/29                                                                     | 3/30 | 3/31 |      |

| APRIL        |                                               |                                                                            |                                                                                       |                                        |                     |      |
|--------------|-----------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------|---------------------|------|
| SUN          | MON                                           | TUE                                                                        | WED                                                                                   | THU                                    | FRI                 | SAT  |
|              |                                               |                                                                            |                                                                                       |                                        |                     | 4/1  |
| 4/2          | 4/3                                           | 4/4<br>Town Council votes<br>to send budgets to<br>Budget Referendum       | 4/5<br>Joint Meeting<br>(if necessary)                                                | 4/6<br>Joint Meeting<br>(if necessary) | 4/7                 | 4/8  |
| 4/9          | 4/10                                          | 4/11                                                                       | 4/12                                                                                  | 4/13                                   | 4/14<br>Good Friday | 4/15 |
| SCHOOL BREAK |                                               |                                                                            |                                                                                       |                                        |                     |      |
| 4/16         | 4/17<br>Budget Avail at<br>Town Clerk         | 4/18<br>Regular Meeting<br>Board of Finance<br>7:00<br>"Doc" McIntosh Room | 4/19                                                                                  | 4/20                                   | 4/21                | 4/22 |
| 4/23         | 4/24<br>Regular Meeting<br>Board of Education | 4/25<br>Budget Referendum                                                  | 4/26<br>BOF revises<br>budget(s) & send<br>to Town Council<br>OR<br>BOF sets mil rate | 4/27                                   | 4/28                | 4/29 |



| MAY  |                                              |                                                                            |                                                                                                       |                                           |      |      |
|------|----------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------|------|------|
| SUN  | MON                                          | TUE                                                                        | WED                                                                                                   | THU                                       | FRI  | SAT  |
|      | 5/1                                          | 5/2<br>Town Council<br>votes on revised<br>BOF budget(s)<br>(if necessary) | 5/3<br>Joint<br>Meeting<br>(if necessary)                                                             | 5/4<br>Joint<br>Meeting<br>(if necessary) | 5/5  | 5/6  |
| 5/7  | 5/8<br>Regular Meeting<br>Board of Education | 5/9<br>Regular Meeting<br>Board of Finance<br>7:00<br>"Doc" McIntosh Room  | 5/10                                                                                                  | 5/11                                      | 5/12 | 5/13 |
| 5/14 | 5/15                                         | 5/16                                                                       | 5/17                                                                                                  | 5/18                                      | 5/19 | 5/20 |
| 5/21 | 5/22                                         | 5/23<br>Second<br>Budget<br>Referendum<br>(if necessary)                   | 5/24<br>BOF revises budget(s)<br>& send to Town Council<br>OR<br>BOF sets mill rate<br>(if necessary) | 5/25                                      | 5/26 | 5/27 |
| 5/28 | 5/29<br>Memorial<br>Day                      | 5/30                                                                       | 5/31                                                                                                  |                                           |      |      |

| JUNE |                                                                                                   |                                                                            |      |                                                                            |      |      |
|------|---------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------|----------------------------------------------------------------------------|------|------|
| SUN  | MON                                                                                               | TUE                                                                        | WED  | THU                                                                        | FRI  | SAT  |
|      |                                                                                                   |                                                                            |      | 6/1<br>Town Council<br>votes on revised<br>BOF budget(s)<br>(if necessary) | 6/2  | 6/3  |
| 6/4  | 6/5<br>Joint Meeting<br>Town Council adopts<br>budget and<br>BOF sets mill rate<br>(if necessary) | 6/6<br>Regular Meeting<br>Town Council<br>7:00<br>Town Council Chambers    | 6/7  | 6/8                                                                        | 6/9  | 6/10 |
| 6/11 | 6/12<br>Regular Meeting<br>Board of Education                                                     | 6/13<br>Regular Meeting<br>Board of Finance<br>7:00<br>"Doc" McIntosh Room | 6/14 | 6/15                                                                       | 6/16 | 6/17 |
| 6/18 | 6/19                                                                                              | 6/20                                                                       | 6/21 | 6/22                                                                       | 6/23 | 6/24 |
| 6/25 | 6/26                                                                                              | 6/27                                                                       | 6/28 |                                                                            |      |      |

**Notes:**

- Meeting #1: Presentations (Revenue, Debt, Capital, BOE/Gen Gov't Operations)  
 Meeting #2: Workshop - budget may be finalized and a vote to send budgets to Annual Budget Hearing may occur  
 Meeting #3: Workshop - finalize budget & vote to send budgets to Annual Budget Hearing

**Town of Berlin**  
**Financial Status Report**  
**Board of Finance Meeting of November 15, 2022**

G-7

**GENERAL FUND**

|                                                            | <u>FY 2023</u> | <u>FY 2022</u>    | <u>Notes</u>                                                                                                                                                                                   |
|------------------------------------------------------------|----------------|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>(Budgeted amount excludes assigned fund balance)</i>    |                |                   |                                                                                                                                                                                                |
| <b>Receipts</b>                                            |                |                   |                                                                                                                                                                                                |
| Actual Receipts                                            | \$59,899,463   | \$56,258,608      |                                                                                                                                                                                                |
| Budgeted Receipts                                          | \$95,771,346   | \$93,474,047      |                                                                                                                                                                                                |
| % to Budget                                                | 62.5%          | 60.2%             |                                                                                                                                                                                                |
| Current Year Tax Receipts                                  | \$54,343,633   | \$52,318,599      |                                                                                                                                                                                                |
| Current Tax Budget                                         | \$83,068,727   | \$79,861,907      |                                                                                                                                                                                                |
| Current Tax Levy <i>(99.3%/99.3% collection rates)</i>     | \$83,654,307   | \$80,587,192      |                                                                                                                                                                                                |
| % to Current Budget                                        | 65.4%          | 65.5%             |                                                                                                                                                                                                |
| % to Current Levy                                          | 65.0%          | 64.9%             |                                                                                                                                                                                                |
| Adopted budget target %                                    | 99.3%          | 99.3%             |                                                                                                                                                                                                |
| <b>Expenditures</b> <i>(excludes capital expenditures)</i> |                |                   |                                                                                                                                                                                                |
| Actual Expenditures                                        | \$29,688,924   | \$35,295,833      | FY22 included \$5,310,640 non-budgeted pension appropriation/expenditure from unassigned fund balance and \$2,200,000 non-budgeted appropriation for the purchase of two (2) new fire vehicles |
| Budgeted Expenditures                                      | \$96,636,346   | \$98,899,587      |                                                                                                                                                                                                |
| % to Budget                                                | 30.7%          | 35.7%             |                                                                                                                                                                                                |
|                                                            | <u>Actual</u>  | <u>Encumbered</u> | <u>Budget</u> <u>Var to Budget</u>                                                                                                                                                             |
| Storm-related Overtime (51445)                             | \$0            | \$0               | \$141,392      \$141,392                                                                                                                                                                       |
| Electricity (53102)                                        | \$242,127      | \$1,054,790       | \$1,475,306      \$178,389                                                                                                                                                                     |
| Refuse Disposal (53823)                                    | \$468,717      | \$1,323,584       | \$1,921,091      \$128,791                                                                                                                                                                     |
| Legal (53828)                                              | \$72,865       | \$226,341         | \$355,000      \$55,794                                                                                                                                                                        |
| Tax Refunds (53924)                                        | \$48,656       | \$0               | \$215,000      \$166,344                                                                                                                                                                       |

|                              | <u>Target Floor Fd Bal.</u> | <u>Actual Fund Bal.</u> | <u>Notes</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------------------------------|-----------------------------|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>INSURANCE FUNDS</b>       |                             |                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Health Insurance Fund        | \$2,327,226                 | \$3,069,268             | The Health Insurance Fund balance is 33.0% of full year projected expenses - target floor reserve is 25%.                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| General Insurance Fund       | \$1,000,000                 | \$1,557,857             | The fund is used to pay Liability & Worker's Compensation insurance premiums for both the Town and BOE, on-going heart & hypertension claims from police officers, widow/widower heart & hypertension claims, "fronting" reimbursable environmental remediation costs, small equipment claims where Town elects to self-insure and deductibles. Town policy is a \$1 million floor and ceiling at 5% of General Fund budget (or \$4,831,489 for FY23). Displayed fund balance is net of H&H reserve and encumbrances for self-insured claims. |
| <b>TOTAL INSURANCE FUNDS</b> | <u>\$3,327,226</u>          | <u>\$4,627,125</u>      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

**PENSION FUND**

|                                  |                    | <u>Notes</u>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Total Liability (as of 7/1/2022) | \$7,468,657        | The Town of Berlin Retirement Income (Defined Benefit) Plan was amended for the last time effective July 1, 2000. As a result of this final amendment no new Town employees (excludes BOE employees covered by the Teacher's Retirement Fund) were eligible to participate in the plan. As part of the amendment, participants in the DB Plan have the option to be paid out with an annuity or a lump sum. In recent years, all retiring participants have elected the lump sum payout. |
| Cash Balances:                   |                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Prudential                       | \$3,391,232        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ICMA Plus                        | <u>\$3,047,202</u> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                  | <u>\$6,438,433</u> | Currently, the Town is executing a pay-as-you-go program to manage new retirements. The plan includes 5 active participants, 1 inactive but eligible participant and 15 annuitants.                                                                                                                                                                                                                                                                                                      |
| Funding % - Total                | 86.2%              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Funding % - DB                   | 45.4%              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Unfunded Liability               | (\$1,030,224)      | <u>Anticipated retirements:</u><br>FY22: 5 active participants remain and all are eligible to retire.<br>Annual annuity payments & total monthly fees: \$185,000                                                                                                                                                                                                                                                                                                                         |

Town of Berlin  
Financial Status Report  
Board of Finance Meeting of November 15, 2022

G-7

**ACTIVE CAPITAL PROJECTS**

|                         | <u>% Complete*</u> | <u>Project Balance**</u> | <u>Notes</u>                                                                                                                       |
|-------------------------|--------------------|--------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| 4-Bridge Rehabilitation | 90%                | \$0                      | Closeout work continues. Invoicing trails actual construction, so the construction % complete is higher than the amount presented. |

\* % complete represents invoices received versus total expected project cost - this metric will lag actual construction completion

\*\* Capital projects fund balance includes encumbrances.

Unexpended Education (2%) Account Tracking:

500.35.3561.0 54000.01733

|                                                 | <u>Budget</u>       | <u>Actual</u>       | <u>Encumbrance</u> | <u>Uncommitted Balance</u> |                                                                                                 |
|-------------------------------------------------|---------------------|---------------------|--------------------|----------------------------|-------------------------------------------------------------------------------------------------|
| BLAST Classroom                                 | \$201,307.77        | \$201,307.77        | \$0.00             | \$0.00                     | Complete                                                                                        |
| Gym Floors                                      | \$117,775.00        | \$117,775.00        | \$0.00             | \$0.00                     | Complete                                                                                        |
| McGee Gym Painting                              | \$26,650.00         | \$26,650.00         | \$0.00             | \$0.00                     | Complete                                                                                        |
| Security Guard Equipment                        | \$12,710.29         | \$12,710.29         | \$0.00             | \$0.00                     | Complete                                                                                        |
| <b>TOTAL FY2019</b>                             | <b>\$358,443.06</b> | <b>\$358,443.06</b> | <b>\$0.00</b>      | <b>\$0.00</b>              |                                                                                                 |
| Hubbard Fire Alarm Upgrades*                    | \$164,675.80        | \$164,675.80        |                    | \$0.00                     | Complete                                                                                        |
| McGee HVAC Unit #1                              | \$225,000.00        | \$225,000.00        |                    | \$0.00                     | Complete                                                                                        |
| <b>TOTAL FY2020 CARRYOVER</b>                   | <b>\$389,675.80</b> | <b>\$389,675.80</b> | <b>\$0.00</b>      | <b>\$0.00</b>              |                                                                                                 |
| Lighting upgrades in McGee Library/Media Center | \$154,817.39        | \$149,150.00        | \$5,667.39         | \$0.00                     | 2% Fund completely expended; Remaining balance from CNR Fund (Schools capital projects account) |
| Paving of Willard playground area & sidewalks** | \$146,137.34        | \$146,137.34        |                    | \$0.00                     | Complete                                                                                        |
| Classroom storage (cubbies) at Hubbard          | \$55,495.00         | \$55,495.00         |                    | \$0.00                     | Complete                                                                                        |
| Removal of retaining walls at McGee entrance    | \$25,500.00         | \$25,500.00         |                    | \$0.00                     | Complete                                                                                        |
| Balance of rooftop units at McGee               | \$25,000.00         | \$25,000.00         |                    | \$0.00                     | Complete                                                                                        |
| <b>TOTAL FY2021 CARRYOVER</b>                   | <b>\$406,949.73</b> | <b>\$401,282.34</b> | <b>\$5,667.39</b>  | <b>\$0.00</b>              |                                                                                                 |
| <b>TOTAL 2% FUND BALANCE</b>                    | <b>\$796,625.53</b> | <b>\$790,958.14</b> | <b>\$5,667.39</b>  | <b>\$0.00</b>              |                                                                                                 |

Risks

| Description                                   | Projected - Low       | Projected - High   | Probability |
|-----------------------------------------------|-----------------------|--------------------|-------------|
| <u>RECEIPTS</u>                               |                       |                    |             |
| VNA receipts                                  | \$0                   | (\$300,000)        | Med         |
| <u>EXPENDITURES</u>                           |                       |                    |             |
| Auto Parts                                    | \$0                   | (\$50,000)         | Med         |
| Fuel                                          | \$0                   | (\$50,000)         | Med/Low     |
| <b>TOTAL</b>                                  | <b>\$0</b>            | <b>(\$400,000)</b> |             |
| Total excluding Pension payouts               | \$0                   | (\$400,000)        |             |
| <u>American Recoveries Act Grant:</u>         |                       |                    |             |
| Town (FY21 - 50% payment)                     | \$1,039,296.37        | Received 6/2021    |             |
| County (FY21 - 50% payment)                   | \$1,984,726.71        | Received 6/2021    |             |
| Town (Balance - 50% payment)                  | \$1,039,296.37        | Received 7/2022    |             |
| County (Balance -- 50% payment)               | \$1,984,726.71        | Received 10/2022   |             |
|                                               | <u>\$6,048,046.16</u> |                    |             |
| FY21 & FY22 amount                            | \$6,048,046.16        |                    |             |
| FY22 Budgeted Revenue                         | (\$700,000.00)        |                    |             |
| FY23 Budgeted Revenue                         | (\$300,000.00)        |                    |             |
| Appropriated to HVAC Project                  | (\$5,048,046.16)      |                    |             |
| NET American Recoveries Act Available Revenue | <u>\$0.00</u>         |                    |             |

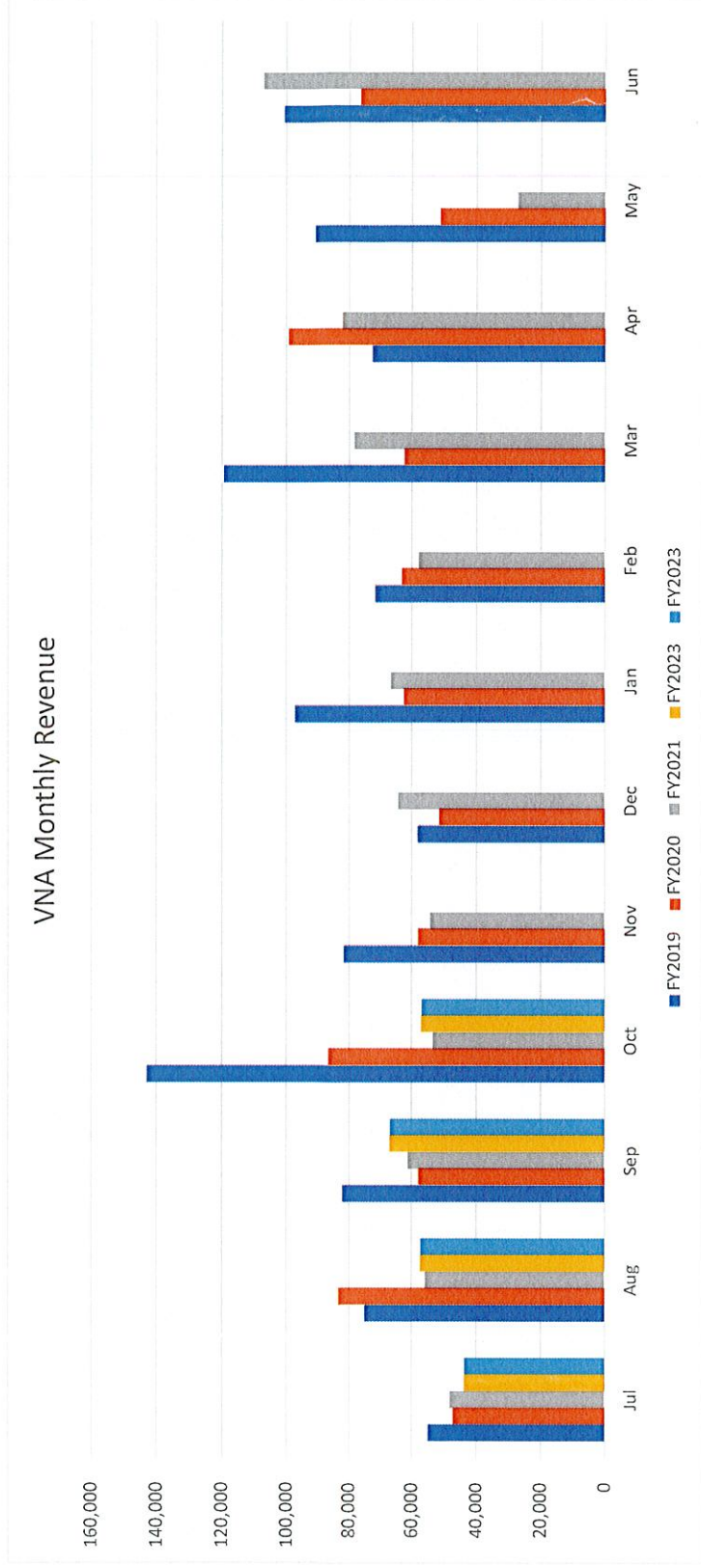
Opportunities

| Description                                              | Projected - Low    | Projected - High   | Probability |
|----------------------------------------------------------|--------------------|--------------------|-------------|
| <u>RECEIPTS</u>                                          |                    |                    |             |
| Interest Income                                          | \$750,000          | \$1,250,000        | High        |
| Municipal Revenue sharing Grant                          | \$400,000          | \$400,000          | High        |
| <u>EXPENDITURES</u>                                      |                    |                    |             |
| Vacant positions                                         | \$500,000          | \$750,000          | Med/High    |
| <b>TOTAL</b>                                             | <b>\$1,650,000</b> | <b>\$2,400,000</b> |             |
| Budgete use of fund balance (excl \$300k of contingency) |                    | (\$1,665,000)      |             |
| Net Projection                                           | (\$15,000)         | \$335,000          |             |
| Net Projection (ex Pension Payouts)                      | (\$15,000)         | \$335,000          |             |

Financial Status Report

Board of Finance Meeting of November 15, 2022

|           | <u>Jul</u> | <u>Aug</u> | <u>Sep</u> | <u>Oct</u> | <u>Nov</u> | <u>Dec</u> | <u>Jan</u> | <u>Feb</u> | <u>Mar</u> | <u>Apr</u> | <u>May</u> | <u>Jun</u> | <u>TOTAL</u> | <u>YTD</u> |
|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|--------------|------------|
| FY2019    | 55,212     | 74,521     | 82,025     | 142,845    | 81,705     | 58,331     | 97,213     | 71,442     | 119,187    | 72,239     | 90,498     | 100,562    | 1,045,780    | 354,603    |
| FY2020    | 47,155     | 82,851     | 58,019     | 85,737     | 58,047     | 51,550     | 62,354     | 63,243     | 62,270     | 99,186     | 51,272     | 76,057     | 797,741      | 273,762    |
| FY2021    | 48,132     | 56,105     | 61,099     | 53,775     | 54,553     | 64,397     | 66,910     | 57,967     | 78,281     | 82,029     | 27,123     | 107,013    | 757,385      | 219,110    |
| FY2022    | 51,814     | 67,134     | 56,464     | 49,192     | 39,038     | 32,530     | 43,379     | 48,339     | 70,744     | 45,424     | 48,569     | 61,528     | 614,156      | 224,604    |
| FY2023    | 43,842     | 57,446     | 67,243     | 57,167     |            |            |            |            |            |            |            |            | 225,698      | 225,698    |
| CY vs. PY | (7,972)    | (9,688)    | 10,779     | 7,975      |            |            |            |            |            |            |            |            |              |            |



**Kevin Delaney**

**From:** Ashley Dorsey <adorsey@berlinschools.org>  
**Sent:** Thursday, October 13, 2022 4:37 PM  
**To:** Kevin Delaney  
**Cc:** Linda Holian; Brian Benigni; Julia Dennis  
**Subject:** Re: Cromwell Grant

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Hi Kevin,

Account 501 Cromwell Public Schools (CPS) is for the reimbursement we receive from CPS for the Transition Program (CCTA) operating out of 362 Main Street. Per our agreement with CPS, except for facility improvements, expenses for the program are split 50/50 between both districts. Minor building improvements specific to the program's operation are split between districts based on a pro-rata share. Cromwell is invoiced quarterly.

Below are the program's enrollment numbers for June 30, fiscal year '22, and October 1, fiscal year '23. Students with a resident town of Hartford are Choice Students.

|               | FY22      |                | FY23      |                |
|---------------|-----------|----------------|-----------|----------------|
| Berlin        | 11        | 64.71%         | 15        | 57.69%         |
| Cromwell      | 4         | 23.53%         | 10        | 38.46%         |
| Hartford      | 2         | 11.76%         | 1         | 3.85%          |
| <b>Total:</b> | <b>17</b> | <b>100.00%</b> | <b>26</b> | <b>100.00%</b> |

Please let me know if you have any additional questions.

Thank you,

Ashley

On Wed, Oct 12, 2022 at 10:00 AM Kevin Delaney <[kdelaney@berlinct.gov](mailto:kdelaney@berlinct.gov)> wrote:

Hi Ashley,

Last night at the Board of Finance meeting a couple of questions were asked about the Cromwell Grant reported on the 11BOE Report#####Grants report. The questions were:

- Is this grant funding for the program run out of the YMCA building on Main Street? If not, what is the grant funding covering?
- How many Cromwell students does the \$81k shown on the report cover?

Please let me know if you would prefer to have the BOF Chair reach out to the BOE President with this request.

Thanks,

***Kevin Delaney***

Director of Finance & Treasurer

Town of Berlin

240 Kensington Road

Berlin, CT 06037

(860) 828-7044

[kdelaney@berlinct.gov](mailto:kdelaney@berlinct.gov)



**Kevin Delaney**

**From:** Jeffrey Donofrio <JDonofrio@cd-llp.com>  
**Sent:** Wednesday, October 12, 2022 1:26 PM  
**To:** Kevin Delaney  
**Cc:** Arosha Jayawickrema  
**Subject:** RE: ORE: Berlin VNA Services Outside of Berlin

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

The By-Laws do not limit the VNA to serving patients in Berlin.

Jeffrey M. Donofrio, Esq.  
 Ciulla & Donofrio, LLP  
 127 Washington Avenue  
 North Haven, CT 06473  
 Tel.: (203) 239-9828  
[JDonofrio@cd-llp.com](mailto:JDonofrio@cd-llp.com)  
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**From:** Kevin Delaney <kdelaney@berlinct.gov>  
**Sent:** Wednesday, October 12, 2022 9:38 AM  
**To:** Jeffrey Donofrio <JDonofrio@cd-llp.com>  
**Cc:** Arosha Jayawickrema <ajayawickrema@berlinct.gov>  
**Subject:** ORE: Berlin VNA Services Outside of Berlin

Attached are the by-laws. I don't see anything that precludes serving patients outside of Berlin, but I may be missing something.

**From:** Jeffrey Donofrio <JDonofrio@cd-llp.com>  
**Sent:** Wednesday, October 12, 2022 9:32 AM  
**To:** Kevin Delaney <kdelaney@berlinct.gov>  
**Cc:** Arosha Jayawickrema <ajayawickrema@berlinct.gov>  
**Subject:** Re: Berlin VNA Services Outside of Berlin

Hi Kevin – we would need to see the by-laws of the VNA to determine whether it is exceeding its corporate authority. Thanks.

Jeffrey M. Donofrio  
 Sent from my iPad



On Oct 12, 2022, at 9:01 AM, Kevin Delaney <[kdelaney@berlinct.gov](mailto:kdelaney@berlinct.gov)> wrote:

Hi Jeff,

At the Board of Finance meeting last night one of the members asked for an opinion whether the Berlin VNA may provide services to patients not residing in Berlin. He cited section 8-17-1 of the Town Charter (see highlighted section below) as support for the position that the VNA should only provide services to Berlin residents. Is it a violation of the Town Charter for the VNA to provide services to patients not residing in Berlin?

“Section 8-17-1. Berlin VNA. Establishment. It is the intent of this Charter that public nursing service shall continue to be provided by the Berlin VNA as established. Said Berlin VNA shall comply with their own bylaws as well as the Connecticut General Statutes. The Berlin VNA shall continue as heretofore established for the purpose of providing nursing service to the Town of Berlin. There shall be a Board of Directors which shall consist of twelve (12) electors of the Town for terms of three (3) years, provided, one third (1/3) of said directors' terms shall expire each year.”

Thanks,

***Kevin Delaney***

Director of Finance & Treasurer

Town of Berlin

240 Kensington Road

Berlin, CT 06037

(860) 828-7044

[kdelaney@berlinct.gov](mailto:kdelaney@berlinct.gov)

**Kevin Delaney**

---

**From:** Alea Anderson  
**Sent:** Friday, October 14, 2022 1:20 PM  
**To:** Kevin Delaney  
**Subject:** RE: BOF Request for Patient Levels

**Follow Up Flag:** Flag for follow up  
**Flag Status:** Flagged

In the last fiscal year we had 247 unduplicated patients. Sometimes we do see patients over the year more than once, however, each time they come onto service is called a new "Episode" and repayment occurs each episode, so having a patient more than once brings in more revenue- this number does not include the additional episodes of recurrent patients, only the first one.

From that 247 total, 176 are from Berlin/E Berlin/Kensington.

Outside towns:

Total= 71

Breakdown:

Meriden- 1

Middletown- 1

New Britain- 33

Newington- 13

Plainville- 6

Southington- 11

Cromwell- 2

Wethersfield- 1

West Hartford- 3 (They tried a new referral source from W Hartford, but I have ended that)

As you can see, the majority of our services are here in town. We have even cut back on out of town patients since I started and are only taking outside of Berlin if the record appears to be a revenue booster. Our revenue covers all costs of care, so only servicing Berlin would actually hurt us rather than help us.

I am happy to attend the next BOF meeting to try to explain the complexities of the medical financials to the Board.

Alea Piatek (Anderson), RN, BSN  
 Administrator and Supervisor of Clinical Services  
 Berlin VNA  
 240 Kensington Road  
 Berlin, CT 06037  
 Phone: 860-685-1787  
 Office: 860-828-7030  
 Fax: 860-828-7420

**From:** Kevin Delaney <kdelaney@berlinct.gov>  
**Sent:** Wednesday, October 12, 2022 9:57 AM  
**To:** Alea Anderson <aanderson@berlinct.gov>  
**Subject:** BOF Request for Patient Levels

Hi Alea,

Last night at the Board of Finance meeting I request for VNA information was made. The Board would like to know the total number of unique patients served by the VNA during FY22? They would also like to know how many of these unique patients were residents of Berlin?

Please let me know if you have any questions of if this information is not available.

Thanks,

***Kevin Delaney***

Director of Finance & Treasurer

Town of Berlin

240 Kensington Road

Berlin, CT 06037

(860) 828-7044

[kdelaney@berlinct.gov](mailto:kdelaney@berlinct.gov)